IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.49 of 1984
Date of decision: 11.12.2006

The Commissioner of Income-Tax, Patiala ...Petitioner

Versus

Smt.Manjit Kaur ...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Dr.N.L.Sharda, Advocate for the Revenue.

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 11.10.1982 passed in I.T.A.No.385 of 1983 in respect of the assessment year 1974-75:-

> "Whether on the facts and in the circumstances of the case, the Tribunal erred in annulling the assessment order for the assessment year 1974-75 made on 28.1.1983?

Reference was made in the present case in view of the pendency of reference in case of Commissioner of Income Tax Vs. Smt.Jyoti Dhillon and the said matter has been decided by this Court on 24.4.1997 being **Commission of Income Tax Vs. Smt.Jyoti Dhillon (1998) 231 ITR 102.**

In view of the above, the question referred is answered against the revenue and in favour of the assessee.

(Adarsh Kumar Goel)
Judge

December 11, 2006 **(Rajesh Bindal)**
Pka **Judge**